



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SANITARY DISTRICT NO. 1 TOWN OF SENECA, CRAWFORD COMP

Principal Office: P.O. BOX 3
SENECA, WI 54654

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Financial Section Footnotes	F-21
Contributions in Aid of Construction (Account 271)	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SANITARY DISTRICT NO. 1 TOWN OF SENECA, CRAWFORD COMPANY

Utility Address: P.O. BOX 3
SENECA, WI 54654

When was utility organized? 1/1/1950

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHANNON BAURES

Title: SEC-TRES

Office Address:

P.O. BOX 25
SENECA, WI 54654

Telephone: (608) 734 - 3500

Fax Number: (608) 734 - 3380

E-mail Address: N/A

Individual or firm, if other than utility employee, preparing this report:

Name: KAREN ANDERSON

Title: ACCOUNTANT

Office Address:

1185 LANCASTER ST
PLATTEVILLE, WI 53818

Telephone: (608) 348 - 5855

Fax Number: (563) 556 - 5068

E-mail Address: N/A

President, chairman, or head of utility commission/board or committee:

Name: JAMES GREENE

Title: PRESIDENT - MANAGER

Office Address:

P.O. BOX 3
SENECA, WI 54654

Telephone: (608) 734 - 3350

Fax Number: (608) 734 - 3380

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:****Office Address:**

, WI 53818

Telephone: () -**Fax Number:** () -**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR JAMES GREENE**Title:** PRESIDENT-MANAGER**Office Address:**P.O. BOX 3
SENECA, WI 54654**Telephone:** (608) 734 - 3350**Fax Number:** (608) 734 - 3380**E-mail Address:**

Name of utility commission/committee: SENECA SANITARY DISTRICT COMMISSION

Names of members of utility commission/committee:

MR JOHN ANDERSON, WATER WORKS OPERATOR

MR JAMES GREENE, PRESIDENT-MANAGER

MR DALE MCCULLICK, COMMISSIONER

MR HAROLD SCHROEDER, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	30,959	29,113	1
Operating Expenses:			
Operation and Maintenance Expense (401)	17,888	13,274	2
Depreciation Expense (403)	4,248	7,014	3
Amortization Expense (404)	0	0	4
Taxes (408)	632	431	5
Total Operating Expenses	22,768	20,719	
Net Operating Income	8,191	8,394	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,191	8,394	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	516	423	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	516	423	
Total Income	8,707	8,817	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	2,770	0	12
Total Miscellaneous Income Deductions	2,770	0	
Income Before Interest Charges	5,937	8,817	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,641	6,973	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	6,641	6,973	
Net Income	(704)	1,844	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,171	17,327	19
Balance Transferred from Income (433)	(704)	1,844	20
Miscellaneous Credits to Surplus (434)	90,202	0	21
Miscellaneous Debits to Surplus--Debit (435)	6,081	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	102,588	19,171	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	30,959		30,959	1
Total (Acct. 400):	30,959	0	30,959	
Operation and Maintenance Expense (401):				
Derived	17,888		17,888	2
Total (Acct. 401):	17,888	0	17,888	
Depreciation Expense (403):				
Derived	4,248		4,248	3
Total (Acct. 403):	4,248	0	4,248	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	632		632	5
Total (Acct. 408):	632	0	632	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	8,191	0	8,191	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
#131 34 #125.1 DEP 333 #125.2 LOAN ACT 149	516	0	516	10
Total (Acct. 419):	516	0	516	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	516	0	516

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	0	2,770	2,770 14
NONE	0	0	0 15
Total (Acct. 426):	0	2,770	2,770
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	2,770	2,770

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	6,641	0	6,641 16
Total (Acct. 427):	6,641	0	6,641

Amortization of Debt Discount and Expense (428):

NONE	0	0	0 17
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0	0	0 18
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0	0	0 19
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0	0	0 20
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	6,641	0	6,641
NET INCOME:	2,066	(2,770)	(704)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	19,171	0	19,171 22
Total (Acct. 216):	19,171	0	19,171
Balance Transferred from Income (433):			
Derived	(704)		(704) 23
Total (Acct. 433):	(704)	0	(704)
Miscellaneous Credits to Surplus (434):			
BAL OF REIMB RECVD OF 18639 OF 16280 USED IN#143	2,359	0	2,359 24
TORCORD ELIMANATIO OF CONSTRIBUTIION 271	87,843	0	87,843 25
Total (Acct. 434):	90,202	0	90,202
Miscellaneous Debits to Surplus--Debit (435):			
WRITE OFF MONEY GIVE TO CLEAN WATER NOT TO BE	6,081	0	6,081 26
Total (Acct. 435)--Debit:	6,081	0	6,081
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	102,588	0	102,588

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	30,959	0	0	0	30,959	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	30,959	0	0	0	30,959	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	354,562	354,101	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	185,984	128,293	2
Net Utility Plant	168,578	225,808	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	6,081	6
Special Funds (125)	43,971	25,325	7
Total Other Property and Investments	43,971	31,406	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,157	6,030	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,484	9,951	11
Other Accounts Receivable (143)	0	16,280	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,670	8,844	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	26,311	41,105	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	238,860	298,319	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	800	800	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	102,588	19,171	23
Total Proprietary Capital	103,388	19,971	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	134,423	139,019	26
Total Long-Term Debt	134,423	139,019	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,050	813	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	1,050	813	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	138,516	38
Total Liabilities and Other Credits	238,861	298,319	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	354,101	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	216,046	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	138,516	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	354,562	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	132,541	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	53,443	0	0	0	12
Total Accumulated Provision	185,984	0	0	0	
Net Utility Plant	168,578	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	128,293				128,293	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,248				4,248	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,248	0	0	0	4,248	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance end of year (110.1)	132,541	0	0	0	132,541	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	2,770				2,770	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	50,673				50,673	10
Total credits	53,443	0	0	0	53,443	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	53,443	0	0	0	53,443	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	800	1
Changes during year (explain):		
NONE		2
Balance end of year	800	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PEOPLES STATE BANK	05/16/2001	05/01/2012	4.85%	134,423	1
Total for Account 224				134,423	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>0</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FHA #1	0			0	1
FHA #2	0			0	2
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	813	6,641	6,404	1,050	4
Subtotal	813	6,641	6,404	1,050	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	813	6,641	6,404	1,050	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
125.1 BB 13925 ADD 18638 ADD 332	32,897	3
125.2 BB 11400 ADD 10525 ADD 149 LESS 11000	11,074	4
Total (Acct. 125):	43,971	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,484	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	15,484	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PFP ON TAX ROLL AMT TO BE RECEIVED	8,670	13
Total (Acct. 145):	8,670	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	215,815	0	0	0	215,815	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	130,417	0	0	0	130,417	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	85,398	0	0	0	85,398	
Net Operating Income	8,191	0	0	0	8,191	7
Net Operating Income as a percent of						
Average Net Rate Base	9.59%	N/A	N/A	N/A	9.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

ANOTHER AMOUNT IN 434 OF \$87843 IS FROM ELIMANATION OF ACCT 271 CONTRIBUTION
AMOUNT OF \$2359 IS FROM EXTRA REIMBURSEND NOT ACCOUNTED FOR IN #143 THAT
WAS MISAPPROPRITION OF FUNDS

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

General footnotes

EST DEP ON PLAN 1-1-03

FINANCIAL SECTION FOOTNOTES

Important Changes During the Year (Page F-20)

General footnotes

AFTER PREP OF 2002 PSC REPORT AND THE PROBLEMS WITH THE MISAPPROPRIATIONS OF FUNDS BY THE LAST SEC TRES-ROCHELLE PAYNE- SANDRA GREENE & SHANNON BAURES WORKED EXTENSIVELY WITH THE CLEAN WATER FACILITY TO SEE WHERE THEY STOOD ON GETTING ANYMORE OF THE FUNDS THAT WERE LENT TO THE 3 MUNICIPALITIES FOR THE SEWER PROJECT- AFTER TRACKING EVERYTHING IT WAS DETERMINED THEY WOULD NOT BE RECIEVING ANYMORE BACK AND SO A CALL TO/FROM DAN BOYLE AROUND 3-25-03 STATED WE SHOULD WRITE OFF AS LOSS THIS AMOUNT IN ACCT 124=\$6081 INSTEAD OF CONTINUEING TO CARRY IT ON THE SD BOOKS WHEN WE KNOW WE WILL NOT GET IT. DAN SAID TO DEBIT ACCT# 435 AND CREDIT \$124 FOR \$6081-WE DID THIS YEAR 2003

ALSO ALONG THIS LINE AS TO THE MISAPPROPRIATIONS OF FUNDS WE HAD SET ACCT#143 TO HOLD A DEFINTE THAT WE KNEW OF AMOUNT THAT HAD BEEN TAKEN IN 2000 AND 2001 WE SET THIS IN 2001 AT THE AMOUNT OF \$16280 . IN 2003 WE RECEIVED PAYMENT FOR REIMBURSEMENT OF \$18639 WHICH WAS MORE THAN THE AMOUNT IN #143. WE CREDITED #143 FOR 16280 AND # 434 FOR 2359. THE MONEY WENT INTO THE DEPRECIATION FUNI AS IT HAD COME OUT OF MANY PLACES BEFORE. THEREFORE THE DEPRE FUND IS UP IN 2003

ALSO SENECA ENCOUNTED STATE HYWAY WORK DONE BY SOME CONTRACTORS IN2003 AND THEY PURCHASED BULK WATER FROM THE SD SO THE REVENUES ARE UP ALSO A COUNTY SHOP AND OFFICE WERE ERRECTED IN SENECA AND THEY NEEDED WATER LINES AND SERVICES TO THIS. THE ONLY THING THE SD PAID FOR WAS A METER WHICH IS ADDED TO METER ACCOUNT THIS YEAR. THE COUNTY IS TO LET THEM KNOW THE COST TO THE SD FOR THE MAINS, HYDRANTS,SERVICES ETC. NO WORK YET SO THIS WILL BE IN NEXT YEARS BUSINESS. THEY ARE BEING CHARGED FOR WATER SO ANOTHER REASON THE REVENUES ARE UP

WHEN CALCULATING THE PFP TO BE ON THE TAX ROLL EACH YEAR IS BASED ON WHAT PSC SET IN 1989 &1999 AS TO MAIN FT BUT THE TOWNSHIP CLERK KEEPS USING AN AMOUNT THAT WAS USED YEARS AGO AND WILL NOT LISTEN TO THE SEC TRES OF SD AS TO THE AMOUNT TO BE PUT ON- I AM WRITING HER A LETTER EXPLAINING WHY WE ARE NOT ENTITLED TO THE LARGER AMOUNT TO BE COLLECTED

OUTSIDE SERVICES ARE ABOVE NORMAL DUE TO THE LEGAL FEES FOR THE RECOVERY OF THE MISAPPROPRIATION OF FUNDS

AS I STATED ABOVE SPECIAL FUNDS #125 ARE UP DUE TO REIMBUSEMENT #142 IS UP BECAUSE NEW CUSTOMER USING MORE WATER UNMETERED IS UP BECAUSE IT INCLUDES THE TWO CONTRACTORS AND METERS WERE REMOVED AS SERVICES BECAME LOTS AND NOT RESIDENCES BUILDINGS AND TRAILERS WERE REMOVED FROM LAND BUT THEY ARE CHARGED THE MIMIMUM AMOUNT AS JIM GREENE STATED PSC SAID THEY SHOULD DO

THE LOSS THIS YEAR IS DUE ALOT TO THE WRITE OFF OF \$6081 NETTED WITH THE REIMBURSEMENT OF FUNDS STOLEN.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

General footnotes

THIS REPORT WAS PREPARED BY KAREN ANDERSON FOR THE SENECA SANITARY DISTRICT
WITH INFORMATION DERIVED FROM THE BOOKKEEPING AND ACCOUNTS PROVIDED TO HER
BY THE PRESIDENT AND SEC-TREAS OF THE SD.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	138,516	0	0	0	0	138,516	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
NONE	138,516					138,516	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	30,822	28,387	1
Total Sales of Water	30,822	28,387	
Other Operating Revenues			
Forfeited Discounts (470)	137	726	2
Other Water Revenues (474)	0	0	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	137	726	
Total Operating Revenues	30,959	29,113	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	10,864	6,602	5
General Operating Expenses (680-690)	7,024	6,672	6
Total Operation and Maintenance Expenses	17,888	13,274	
Other Operating Expenses			
Depreciation Expense (403)	4,248	7,014	7
Amortization Expense (404)	0	0	8
Taxes (408)	632	431	9
Total Other Operating Expenses	4,880	7,445	
Total Operating Expenses	22,768	20,719	
NET OPERATING INCOME	8,191	8,394	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	32	224	1
Commercial	4	231	1,444	2
Industrial	0	0		3
Total Unmetered Sales to General Customers (460)	8	263	1,668	
Metered Sales to General Customers (461)				
Residential	84	4,980	15,147	4
Commercial	9	592	1,738	5
Industrial	0			6
Total Metered Sales to General Customers (461)	93	5,572	16,885	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		8,851	8
Other Sales to Public Authorities (464)	11	1,238	3,418	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	113	7,073	30,822	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	8,851	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	8,851	
Forfeited Discounts (470):		
Customer late payment charges	137	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	137	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	1,936	835	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	2,127	1,916	3
Chemicals (630)	315	149	4
Supplies and Expenses (640)	2,894	2,741	5
Repairs of Water Plant (650)	3,592	961	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	10,864	6,602	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,874	3,928	8
Office Supplies and Expenses (681)	750	868	9
Outside Services Employed (682)	1,400	1,876	10
Insurance Expense (684)		0	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	7,024	6,672	
Total Operation and Maintenance Expenses	17,888	13,274	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		600	403	3
PSC Remainder Assessment		32	28	4
Other (specify): NONE			0	5
Total tax expense		632	431	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	350		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,119		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	7,469	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,325		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,100		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,500		20
Total Pumping Plant	42,925	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			350	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,119	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	7,469	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,325	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			36,100	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,500	20
Total Pumping Plant	0	0	42,925	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,060		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	119,460		26
Transmission and Distribution Mains (343)	127,573		27
Fire Mains (344)	0		28
Services (345)	27,894		29
Meters (346)	8,416	461	30
Hydrants (348)	16,799		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	303,202	461	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	411		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	94		38
Other Tangible Property (390)	0		39
Total General Plant	505	0	
Total utility plant in service directly assignable	354,101	461	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	354,101	461	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,060	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			119,460	26
Transmission and Distribution Mains (343)		(102,585)	24,988	27
Fire Mains (344)			0	28
Services (345)		(22,426)	5,468	29
Meters (346)			8,877	30
Hydrants (348)		(13,505)	3,294	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	(138,516)	165,147	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			411	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			94	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	505	
Total utility plant in service directly assignable	0	(138,516)	216,046	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	0	(138,516)	216,046	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		102,585	102,585 27
Fire Mains (344)			0 28
Services (345)		22,426	22,426 29
Meters (346)			0 30
Hydrants (348)		13,505	13,505 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	138,516	138,516
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	138,516	138,516
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	138,516	138,516

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			872	872	1
February			600	600	2
March			663	663	3
April			633	633	4
May			812	812	5
June			621	621	6
July			675	675	7
August			959	959	8
September			753	753	9
October			635	635	10
November			605	605	11
December			626	626	12
Total annual pumpage	0	0	8,454	8,454	
Less: Water sold				7,073	13
Volume pumped but not sold				1,381	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				498	16
Volume related to equipment/system malfunction				310	17
Non-utility volume NOT included in water sales				273	18
Total volume not sold but accounted for				1,081	19
Volume pumped but unaccounted for				300	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
EVEN THOUGH ONLY 4% 3 MAJOR LINE BREAKS CAUSED LOSS OF WATER BUT WAS RELATED TO MALFUNCTION -FREEZING OF PIPES ESPECIALLY 1-31-03 EXP FOR REPAIRS WAS UP AS WAS WAGES FOR THE LABOR TO FIND AND FIX THE LEAKS					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				237	23
Date of maximum: 1/31/2003					24
Cause of maximum:					25
BREAK AND FROZEN PIPES AS AFORE MENTIONED 3 MAJOR BREAKS THIS YEAR					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9	26
Date of minimum: 4/22/2003					27
Total KWH used for pumping for the year				25,724	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HWY 27 WELL STREET	1	583	12	173,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1 325A	2 325B		1
Location	PUMPHOUSE	PUMPHOUSE		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	NATIONAL	9-STAGE SIMMONS SS6L		5
Year Installed	1984	1997		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	120	120		8
Pump Motor or Standby Engine Mfr	FRANKLIN	3 PHASE FRANKLIN		10
Year Installed	1984	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	HARVESTOR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1984		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	106		10
			11
Total capacity in gallons (actual)	146,750		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	400	0	0	0	400	1
M	D	1.000	124	0	0	0	124	2
M	D	1.500	587	0	0	0	587	3
M	D	2.000	50	0	0	0	50	4
P	D	2.000	820	0	0	0	820	5
M	D	6.000	5,681	0	0	0	5,681	6
P	D	6.000	92	0	0	0	92	7
M	D	8.000	3,433	0	0	0	3,433	8
Total Within Municipality			11,187	0	0	0	11,187	
Total Utility			11,187	0	0	0	11,187	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	1	0	0	0	1		1
M	0.750	96	0	0	0	96		2
M	1.000	3	0	0	0	3		3
M	1.500	1	0	0	0	1		4
Total Utility		101	0	0	0	101	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	125	0	0	0	125	23	1
1.000	4	0	0	0	4	3	2
1.500	2	1	0	0	3	2	3
Total:	131	1	0	0	132	28	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	84	9	0	4	0	28	125	1
1.000	0	0	0	4	0	0	4	2
1.500	0	0	0	3	0	0	3	3
Total:	84	9	0	11	0	28	132	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	16				16	2
Total Fire Hydrants	16	0	0	0	16	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	16
Number of distribution system valves end of year:	16
Number of distribution valves operated during year:	16

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

General footnotes

SALE OF WATER UP DUE TO NEW ROAD CONSTRUCTION AND TWO CONTRACTORS BUYING BULK WATER, ALSO NEW COUNTY SHOP AND OFFICE ARE USING WATER (SITUATION EXPLAINED IN F20 FOOTNOTES

PENALTIES ARE DOWN AS LATE WATER WAS PUT ON TAX ROLL

PLANT WAGES AND EXPENSES ARE UP DUE TO 3 MAJOR WATER LEAKS AND NEED REPAIR BEFORE JOINGIN DIGGERS HOT LINE- JAN 03 BREAK ON 6"MAIN LOST 226000GAL, BROKEN LINE AT HIGHSCHOOL IN MARCH AND APRIL THE BALL PARK WASHROOM

REPAIR WAS NEEDED FOR THE ROADS TORN UP TO FIX LEAKS

#460 RES UNMETERED IS 4 LOTS NO METERS AND INCLUDES 2 CONTRACTORS PURCHASE

AS NOTED NEW METER AT COUNTY SHOP IS ALL SD HAS PAID FOR IN THE EXTENSION OF LINES, HYDRANTS AND SERVICES AT THIS TIME THE COUNTY IS YET TO LET THEM KNOW THE COSTS TO THE SD SO THIS INFO WILL BE IN NEXT YEARS REPORT

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

AS STATED IN OTHER FOOTNOTES THERE WERE 3 MAJOR WATER LEAKS THIS YEAR

JAN A FROZEND BROKEN 6'' MAIN, MARCH BROKEN LINE AT HIGH SCHOOL AND APRIL AT THE BALL PARK WASH ROOM

ALL THESE BIG BREAKS ADDED TO THE COST OF LABOR AND REPAIR OF ROADS DUG UP TO FIX LINES TIME WAS SPENT LOOKING FOR AND REPAIRING

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS ARE DUE TO ACCT 271 ELIMINATION OF CONTRIBUTIONS

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

DEBITS ARE DUE TO ELIMINATION OF ACCT 271 CONTRIBUTIONS IN AID TO CONSTRUC
